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With the recent introduction of flowchart-drafting software, accountants are increasingly using flowcharts and pictures to study clients' internal control systems. In most cases, flowchart software is easy to use - much easier than most word processors. There are several presentation features to consider when selecting a flowcharting software product. With some products, the data can be exported directly into a desktop publishing program, either for presentation graphics or to reproduce the results in a more formal printed format. Products differ in the type of on-screen views they display. Some allow the user to turn off menu displays so only an uncluttered view of the flowchart is seen on the screen. Others allow the viewer to examine multiple flowcharting on one screen.

Full Text (647 words)*Copyright American Institute of Certified Public Accountants Dec 1992*

The recent introduction of computer programs that draw flowcharts has made some aspects of CPAs' work easier and more effective. In this article, Ralph E. Viator, CPA, PhD, an associate accounting professor at the [University of Kentucky](#), Lexington, and Robert A. Deutsch, CPA, PhD, an assistant accounting professor at [Marshall University](#), Huntington, West Virginia, examine five popular flowchart software programs.

Flowcharts have many uses in the accounting profession. They can describe complex business structures with organizational charts or workflow procedures in easy-to-understand graphics. In fact, Statement on Auditing Standards no. 55, Consideration of the Internal Control Structure in a Financial Statement Audit, which requires independent auditors to understand a client's internal control systems before planning a financial statement audit, recommends that auditors use such tools as flowcharts, questionnaires and decision tables when documenting large, complex systems.

Because preparing flowcharts for internal control systems by hand is slow and painstaking, CPAs usually avoided them. However, with the recent introduction of flowchart-drafting software, accountants are using them increasingly.

By using pictures to identify the separate internal control elements, viewers can better comprehend the large integrated internal control systems and more easily spot weaknesses in the design and figure ways to correct them.

EASE OF USE

In most cases, flowchart software is easy to use—much easier than most word processors. After learning a few basic commands, the auditor can quickly produce and print presentation-quality flowchart documentation. The programs make it particularly easy to revise previous drafts, which is helpful when dealing with clients. For example, the auditor can draw a first draft, present the flowchart to the client and quickly modify it after getting feedback. This ease of revision has an obvious advantage for return engagements, when the auditor can access the previous year's internal controls flowchart and update it.

Most **flowchart programs** are menu-driven. The user simply identifies where a symbol should be placed, selects the desired flow-charting symbol from a menu on the screen, enters text describing the specific symbol or function (for example, a purchase order) and then moves on to the next symbol. The number of available symbols in a software product varies from 7 to 35 (for a comparison of software features, see exhibit 1, page 118). (Exhibit 1 omitted) Also, the number of available symbol sizes varies from product to product. In addition, the programs differ in how they support text entry. Some will center text within a symbol and automatically wrap text within that symbol. Others simply place the text as entered and require the user to hit the return key, thus turning a line, to avoid having the text overflow the symbol.

Automatic rerouting of lines is very helpful when revising flowcharts. For example, a client reviews an auditor's first draft of an internal control system and says the flow of a document is incorrect and must be drawn to flow to a different department. With automatic rerouting, the auditor simply moves the relevant symbol to a new destination and the software adjusts the connecting line accordingly. Without this feature, the line connecting the two symbols would have to be redefined.

There are a number of presentation features to consider when selecting a flowcharting software product. Most products will print flowcharts in both portrait (8-1/2" wide by 11" deep) and landscape (11" wide by 8-1/2" deep). With some products, the data can be exported directly into a desktop publishing program, either for presentation graphics or to reproduce the results in a more formal printed format.

The products also differ in the type of on-screen views they display. Some allow the user to turn off menu displays so only an uncluttered view of the flowchart is seen on the screen. Others allow the viewer to examine multiple flowcharting on one screen.

CPAs should become acquainted with flowcharting software. The programs are powerful tools that are easy to use, making the professional more productive.

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